

SEC. 131. *Bagatelle tables, merry-go-rounds, etc.*

(a). Every person, firm, or corporation that is engaged in the operation of a bagatelle table, merry-go-round or other riding devices, hobby horse, switch-back railway, shooting gallery, swimming pool, skating rink, other amusement devices of a like kind, or a place for other games or play with or without name (unless used solely and exclusively for private amusement or exercise), at a permanent location, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of operating such objects of amusement, and shall pay for each such subject enumerated the following tax:

Bagatelle tables, merry-go-rounds, swimming pools, etc.

Enumerated.

In cities or towns of less than 10,000 population.....\$10.00  
In cities or towns of 10,000 population and over..... 25.00

Tax graduated according to population.

(b). Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Subdivisions may tax.

SEC. 132. *Security dealers.*

Security dealers.

(a). Every person, firm, or corporation who or which is engaged in the business of dealing in securities as defined in "An act to provide laws governing the sale of stocks, bonds, and other securities in the State of North Carolina," etc., or who or which maintains a place for or engages in the business of buying and/or selling shares of stock in any corporation, bonds, or any other securities on commission or brokerage, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax:

Defined.

In cities or towns of less than 5,000 population.....\$ 25.00  
In cities or towns of 5,000 and less than 10,000 population ..... 50.00  
In cities or towns of 10,000 and less than 15,000 population ..... 100.00  
In cities or towns of 15,000 population and less than 25,000 ..... 200.00  
In cities or towns of 25,000 population and above..... 300.00

Tax graduated according to population.

(b). Every dealer, as defined herein, who shall maintain in the State of North Carolina more than one office for dealing in securities, as hereinbefore defined, shall apply for and procure from the Commissioner of Revenue a license for the privilege of transacting such business at each such office, and shall pay for such license the same tax as hereinbefore fixed.

Same tax on each office.